



STATE BOARD OF EQUALIZATION

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Executive Secretary  
No. 80/149

October 17, 1980

TO COUNTY ASSESSORS:

EMERGENCY AMENDMENT TO PROPERTY TAX  
RULE 135, HOMEOWNERS' PROPERTY TAX EXEMPTION

On Tuesday, October 14, 1980 the board members approved a change in Rule 135. Though the entire rule needs amending, the only change on an emergency basis is to extend the time for timely filing of a termination notice (letter) from June 30 to December 10. The amendment of the rule will not become effective until the Office of Administrative Law also approves of the amendment. They can take 10 days in adopting the amendment, or they may turn it down if we are unable to substantiate our need for it to be an emergency rule.

If the rule is adopted you must make a roll correction for 1980-1981 for those escape assessments where you have applied the 25 percent penalty. The purpose of this letter is both to keep you informed of the proposal and to suggest that no further escape assessments or roll corrections are to be made for escape assessments involving the 25 percent penalty until this proposal is resolved, probably by the last week in October.

We plan a major revision, later this year, of the rule to eliminate certain activities required of the city and county assessor. We already have in-house suggestions for changes. If you have a problem with a particular part of the rule please let Bill Grommet know, his phone number is (916) 445-4982.

We will inform you of the final disposition of the proposed admendment to Rule 135 just as soon as the decision is made.

Sincerely,

*Verne Walton*  
Verne Walton, Chief  
Assessment Standards Division

VW:dw